

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2182 - SB 2432**

February 9, 2022

**SUMMARY OF BILL:** Removes the requirement that every distiller, rectifier, vintner, and importer selling distilled spirits or wines to licensed in-state wholesalers send a duplicate copy of the invoice to the Commissioner of the Department of Revenue at the time the alcoholic beverages are originally invoiced to the wholesaler.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Removing such requirement will not impact state revenue from the wholesale tax imposed on the sale of alcoholic beverages. Any fiscal impact to state or local government is considered to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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